

STATE AND LOCAL TAX CERTIFICATE AND EXECUTIVE LL.M. (TAXATION) DEGREE

2014 – 2015 Distance Learning Program Guide For State
and Local Government Lawyers





PROGRAM GUIDE FOR STATE GOVERNMENT LAWYERS

Beginning in Fall 2012, Georgetown University Law Center (Georgetown Law) began offering an attractive pricing option to lawyers employed by state and local government (State Government) who wished to pursue, on a remote-learning basis, a Certificate in State and Local Taxation (SALT) and an Executive LL.M. degree in taxation. The SALT Certificate program can be completed as part of the Executive LL.M. degree or on a stand-alone basis as a 10-credit non-degree program. State Government lawyers in these programs will receive a discount of 50% from the tuition charged to non-government attorneys.

Admission Requirements and Procedures

- Because the LL.M. program is an advanced degree in law, application is limited to lawyers. As a pre-requisite for admission, applicants must have completed during their J.D. program a basic course in federal income taxation and a basic course in U.S. constitutional law. In some cases, work experience may substitute for prior course work.
- Lawyers seeking to enroll must apply to Georgetown for admission. A special application process has been created for State Government lawyers, resembling the application process for IRS lawyers. (A copy of the application can be found at www.law.georgetown.edu/academics/academic-programs/graduate-programs/certificate-programs/state-and-local-tax/upload/SALT-Cert-app-form-2014.pdf).
- Applicants must submit a letter of recommendation from a supervisor stating that the State supports the applicant's participation.
- Once matriculated, the lawyer will generally have the same rights and status as other Georgetown LL.M. students, except they will participate in class remotely and earn the Executive LL.M. degree; and, they are not eligible for career counseling or placement services (though building access can be arranged under certain circumstances).
- The lawyer is responsible for making tuition payments directly to Georgetown. However, students may arrange for tuition reimbursement or support from their State Government employer to the extent available.
- A State Government lawyer may apply at the outset either for the SALT Certificate as a stand-alone program or for the Executive LL.M. (Tax) degree including the SALT Certificate. For applicants intending to seek federal student loans, the latter option will generally be preferable.

Federal loans are generally available only to students enrolled in a degree program, and the stand-alone SALT Certificate is not by itself a degree.

- For State Government lawyers desiring to commence their studies in Fall 2014, the deadline for completing their application will be July 15, 2014.

SALT Certificate

Whether enrolled for the stand-alone SALT Certificate or the Executive LL.M. (Tax) degree, it is expected that State Government lawyers will commence their studies with SALT courses. Five courses, each entailing two academic credits, are required to complete the SALT Certificate. A brochure describing, among other things, the SALT Certificate Program, its curriculum and faculty can be found at www.law.georgetown.edu/academics/academic-programs/graduate-programs/certificate-programs/state-and-local-tax/upload/StateLocalTaxationCertificate-online_2014.pdf.

Each course consists of 13 two-hour class sessions meeting weekly. All classes are recorded in high definition (HD) and released within 24-hours to distance learning students. Starting Fall 2015, Georgetown expects that select SALT classes will be available to distance-learning students in real time streamed live from Georgetown Law classrooms. This "live-time" experience for those interested will allow for the submission of questions in real time via the internet to an in-class-room teaching assistant who will relay their questions to the professor. Most courses are offered in the evening (Eastern time). Distance learning students not able to participate on a real time basis (e.g., due to time zone differences) will have access to the HD recordings for asynchronous viewing and the submission of questions to the professor.

Three of the required SALT courses are offered during the Fall Semester. These courses focus respectively on income and franchise taxes; sales and use taxes; and other business taxes. These are foundational courses, and many students will wish to complete them before moving on to the two Spring courses: *Federal Limitations on State & Local Taxation* and *Special Topics in State & Local Taxation*. Students who wish to limit their course work to fewer than six semester hours may defer one of the Fall courses—*State & Local Taxation: Other Business Taxes*—to their third semester of study.



Executive LL.M. (Tax) Degree

For State Government lawyers opting not to take any SALT courses, they will need 24 federal tax courses to earn an Executive LL.M. (Tax) Degree. For those pursuing the SALT Certificate in conjunction with the Executive Degree, the State Government lawyers may develop their own curriculum in a manner that best fits their personal needs. In addition to the 10 credit hours needed for the SALT Certificate, those combining their work towards completion of the Executive LL.M. (Tax) degree will need to complete 14 additional credits. These 14 additional credits may consist of federal tax courses and/or SALT-related courses. The latter include courses in subjects like value added tax, public finance, and municipal bonds. Also, for the State Government lawyer seeking to undertake a more scholarly examination of a specific SALT issue, a tailored independent research course under the supervision of a faculty member may be possible on an approved-petition basis.

Georgetown Law expects to make all SALT courses, and a rotating selection of six or more federal tax courses, available to matriculated students by distance learning each year. Students pursuing the Executive LL.M. (Tax) degree must complete, at some point during their program, two required federal tax courses: *Income Tax Accounting and Corporate Income Tax Law I*. (If a student has taken the substantial equivalent of either course previously, or has taken either course through Georgetown's IRS/CLE program, the student may request a waiver permitting the substitution of a more advanced course.) Apart from these two courses required for the Executive LL.M. (Tax) degree and those required for the SALT Certificate, all courses are elective.

All of the SALT courses and most of the federal income tax courses carry two academic credits. Thus, by taking two courses per semester, a State Government lawyer could earn the SALT Certificate and the Executive LL.M. (Tax) degree in three years. Students desiring to proceed more slowly could take up to five years for completion. Students desiring to complete the program more quickly could do so by taking three courses per semester.

Georgetown Law will continue to offer on a rotating basis a mixture of interesting federal tax courses from which the student may choose. For example, courses offered and taught by Georgetown Law professors will include:

- Corporate Income Tax Law I
- Corporate Income Tax Law II
- Tax Practice & Procedure (Administrative Practice)
- U.S. Taxation of Domestic Persons with Activities Outside the U.S.
- Consolidated Returns: Principles and Planning
- Income Tax Accounting
- U.S. Taxation of Foreign Persons in the United States
- Tax Treatment of Charities and Other Nonprofit Organizations
- Income Taxation of Trusts, Estates and Beneficiaries

Our objective is to rotate the regular LL.M. courses so that distance-learning students always have an attractive array of federal tax courses from which to choose.

Cost Comparison and Savings

Ten credits of SALT courses are required to earn the SALT Certificate, and 24 credits are required to earn the Tax LL.M. degree. The regular tuition cost at Georgetown Law for part-time students in 2014-2015 will be \$2,160 per credit.

Under our program, State Government lawyers will receive a 50% discount from the usual tuition for all course work, be it just for the SALT Certificate and/or the Executive LL.M. (Tax) degree.

Using next year's tuition rate as a basis for comparison, the total cost for a non-government lawyer to earn the SALT Certificate and Tax LL.M. degree will be \$51,840 (24 hours x \$2,160/hour). By comparison, the total expense to earn a SALT Certificate and Executive LL.M. (Tax) degree for a State Government lawyer will be \$25,920, representing a 50% discount—the same discount realized by Federal Government attorneys. This does not reflect savings and efficiencies that State Government lawyers realize by not having to leave the work force and incur relocation costs to Washington, D.C. Further, interested applicants are encouraged to check with their employer for available tuition offset or reimbursement programs that vary by jurisdiction.

GEORGETOWN LAW

600 New Jersey Avenue, NW
Washington, D.C. 20001

www.law.georgetown.edu



FOR FURTHER INFORMATION, PLEASE CONTACT:

Philip M. Tatarowicz
Professor, Graduate Tax Program
600 New Jersey Avenue, NW
Suite 5029, Hotung Building
Washington, DC 20001
(202) 661-6698
tatarowp@law.georgetown.edu